

Chapter 33

Transactions for Others (TFO), Transactions by Others (TBO), and Cross-Disbursement Transactions

33-1. General

Disbursing Offices (DO) will process disbursements and collections of funds for other U.S. Army FAOs/DAOs (TFOs), and DoD activities (U.S. Army for others cross-disbursing). FAOs/DAOs will process disbursements and collections made by other DOs and cross-disbursing transactions by other services and federal agencies DOs (others for U.S. Army cross-disbursing). Special instructions for FMS administrative allotment transactions are specified in Chapter 35.

33-2. Professional requirements

To effectively manage TFO/TBOs, and cross-disbursements, finance and accounting officers/defense accounting officers and accounting staff must know and understand:

- a. DFAS disbursing processes and principles governing disbursement and collection of funds for other FAOs/DAOs and DoD activities.
- b. Daily disbursement procedures and the associated professional responsibilities for accurate recording and reporting of all "TFO" business.
- c. Effects of delayed and erroneous processing of TFO/TBOs on unliquidated obligations, rejects, uncleared transactions, reimbursements and the related workloads.
- d. Analysis and subsequent interaction required on TFOs/TBOs to include:
 - (1) Analysis and interaction with the document preparers to clarify or correct accounting information.
 - (2) Analysis of recorded obligations and adjustments after TBO processing.
 - (3) Analysis of uncleared transactions that do not meet the DFAS-IN criteria for prompt clearing or absorption of TFO/TBOs.
 - (4) Analysis of TBO disbursements which will require amendments to Military Inter-departmental Purchase Request (MIPRs) and contracts.
 - (5) Analysis of suspended transactions that do not liquidate an obligation or receivable.
- e. Understanding policies and procedures governing inter-service cross-disbursing agreements between U.S. Army, U.S. Air Force, U.S. Navy, and U.S. Coast Guard.

33-3. Responsibilities

- a. Accountants will:
 - (1) Ensure TBOs receive the same emphasis as local disbursing transactions since they have the same impact on funding.
 - (2) Notify serviced activities immediately when a TBO disbursement indicates obligations are understated and contracts or MIPRs must be amended.

(3) Reject TBO disbursements which meet the criteria in accordance with paragraph 33-8.

(4) Research problems with activity directors and FAO/DAO personnel, including other services, to resolve disputed charges. Problem areas include:

(a) Insufficient documentation provided to identify charges to the FAO/DAO. (Refer problems to the AO/DIAO for resolution).

(b) Charges/credits applicable to the FAO/DAO but lack sufficient information or supporting documentation to identify the proper accounts payable/receivable record. Avoid rejecting vouchers of this type because of excess costs and delays. In many instances something on the voucher will identify the responsible activity director and a phone call will elicit the missing information.

(c) *Charges/credits out of sequence* For a long-term contract this indicates a previous payment has not been received. Contact the paying DO to determine status.

(d) *Charges/credits from Military Pay System received with no support other than a listing with name, social security number, reason for deduction, dollar amount, and the Military Pay input station number.* Obtain additional information for these transactions from personnel at the DJMS input station identified on the listing. Transfer these charges to another station by SF 1081 (Voucher and Schedule of Withdraws and credits).

(e) *Charges/credits to incorrect appropriation.* Accept the TBO as a charge/credit to the correct appropriation. No SF 1081 is required as DFAS-IN will adjust during the processing of RCS CSCFA-304 (Fiscal Station Accounting/Clearance Report).

(5) After an account closes, the accountant will:

(a) Update closed accounts, for valid payments made to unliquidated obligations (ULO) before an account closed and were not recorded in the base level accounting records. Update the closed account in the accounting system for the payment only if, an Unliquidated Obligation (ULO) was (a) recorded in the accounting records, (b) reported in the certified reports when the account was closing, and (c) canceled during post-closing when the account closed. If the ULO in the account closing was deobligated prior to submitting certified reports, then charge unexpired funds available for the same general purpose subject to the limitations in Chapter 9 using the adjustment procedures for closed accounts in Chapter 13.

(b) Update closed accounts, for valid appropriation reimbursement collections properly made to outstanding accounts receivable before an account closed which was not recorded in the base level accounting records. Installations will transfer outstanding accounts receivable to Miscellaneous Receipts (21R3200) during post-closing when accounts close. Make the standard general ledger entries to the Miscellaneous Receipts account when clearing a closed account appropriation

reimbursement collection. DFAS-IN/AA, will ensure the net balance of receivables transferred to Miscellaneous Receipts is accurately presented.

(c) Report the transactions cleared citing closed accounts in the RCS-CSCFA-304 reports for the accounting period when recorded in the base level accounting system.

(d) If a payment charged or collection credited a closed account but, upon research, it is determined the payment or collection applied to an open or a different closed account, follow the adjustment procedures for closed accounts in Chapter 13.

33-4. TFO concept

TFO/TBO transactions consist of payments or collections processed by a DO citing funds of an FAO/DAO other than their own. These are called (TFOs) to the DO, but are (TBOs) to the funded FAO/DAO. TFOs (vouchers and supporting documentation) are forwarded weekly with the RCS CSCFA-110, (Transactions for Others Report), to the funded FAO/DAO. The vouchers and supporting documentation should be furnished in the same sequence as listed on the RCS CSCFA-110 report or at least by voucher number. The RCS CSCFA-110 information will be included at summary level in the monthly RCS-CSCFA-302 (Accelerated Reporting of Receipt and Outlay (Expenditure)Data-Statement of Transactions Report) to DFAS-IN. (Note: Defense Contract Management Area Offices (DCMAOs) process documents daily). All TFOs cite operating agency (OA) 90 and rejected TBOs cite OA 99 (for rejects with a TRC 35C). DFAS-IN maintains transactions charged or credited to OAs 90 or 99 in an uncleared file until charges equal clearances either by amount or appropriation and amount. The fiscal station should process the RCS-CSCFA-110 report within three working days of receipt. RCS-CSCFA-110 reports are received from:

a. U.S. Army DOs for Army transactions (includes DCMAOs).

b. DFAS-IN for collections/disbursements by non-U.S. Army DOs.

33-5. Importance of prompt TBO clearance

Prompt clearance and reporting of all TFO/TBO disbursements is necessary to reflect the current execution status of appropriations. Uncleared TFO/TBO transactions distort ULOs, accounts receivable, and undistributed balances. Untimely downward obligation adjustments may result in loss of funds or delay the reuse of these funds for other purposes. Conversely, upward obligation adjustments prior to year-end may cause an over-obligation for an activity. Upward obligation adjustments are required whether or not funds are available. Timely processing of cross-disbursement charges is critical to meet guidelines established in the inter-service cross-disbursing agreements.

33-6. Procedures for clearing/absorbing nominal TFO/TBO.

a. These procedures provide for the "accelerated" clearance or absorption of nominal items and/or aged uncleared transactions. Some TFO/TBOs included in uncleared listings are considered to be nominal amounts. It is not cost effective for an FAO/DAO or a DO to perform extensive research or communication efforts to determine their disposition.

b. The following types of transactions are specifically excluded from the absorption procedures provided in the subsequent paragraphs below:

(1) The appropriation charged is Foreign Military Sales (FMS), 97X8242.

(2) The charged station has reason to believe there is an element of fraud, waste, or abuse.

(3) The transmittal (voucher) is for a travel advance or settlement.

(4) An out-of-balance greater than \$25.00 exists between the voucher and the TFO/TBO (RCS CSCFA-110). If a reject is initiated, the amounts rejected and accepted must agree with the RCS CSCFA-110.

(5) A difference greater than \$25.00 exists between the RCS CSCFA-302 report and the amount cited on the RCS CSCFA-110 report. The amounts rejected and accepted must agree with the RCS CSCFA-302 report.

c. Process nominal TFO/TBO transactions as follows:

(1) TBO transactions received and uncleared that total less than \$250 will be absorbed/cleared without further research or follow-up action. All items absorbed/cleared will cite the appropriation cited on the vouchers or in accordance with paragraphs 33-6c(4), (5), (6), and (7).

(2) Transactions that are between \$250 and \$1,000 may be absorbed/cleared if:

(a) At least two follow-ups for information have been initiated (30 days apart) and no response has been received after 60 days. Follow-up actions include telephone calls, documented letters, and messages.

(b) Two reject actions have been initiated. The reject actions pertain to items that were rejected and recharged via the TFO/TBO process. In this regard, rejects can cite a different or the same transmittal number.

(3) TFO/TBO transactions, which exceed the above dollar thresholds, may be absorbed/cleared after the following procedures have been initiated by FAO/DAO, DIAO/AO and DFAS-IN.

(a) FAO/DAO will review items remaining on the TFO/TBO uncleared listing monthly using the procedures described below (the age categories are based on the original processing date on the monthly uncleared listing):

1. *Items under 60 days* Make a telephone call or send a letter to the paying or charged activity to

obtain the required supporting documentation or clarification for processing the transaction.

2. *Items 60-90 days.* Send a letter or message to the paying or charged activity requesting supporting documentation or clarification for processing the transaction.

3. *Items 91 to 150 days.* Send a message to the paying or charged activity requesting supporting documentation or clarification for processing the transaction (furnish a copy to the AO/DIAO of both activities).

4. *Items over 150 days.* If the above procedures do not produce the necessary documentation or information, the activity prepares a DA Form 5631-R, (Schedule for Unresolved TFO/TBO Transactions, see Figure 33-1) A copy of DA Form 5631-R is located at the back of this regulation. DA Form 5631-R may be locally reproduced on 8 1/2- by 11 inch paper. Complete and mail the schedule to the AO/DIAO within 30 days after the 150 day age category. Support the schedule with copies of (1) reject letters; (2) vouchers with supporting documentation; (3) messages; (4) telephone conversation logs; or (5) other pertinent data.

(b) AO/DIAO perform an initial review of the DA Form 5631-R to ensure the transactions are over 150 days old and have the necessary supporting documentation. If the documentation is not complete, return the package to the submitting activity for additional action. After the initial review, the AO/DIAO will perform a detailed review of the supporting documentation to determine if the DO or FAO/DAO should absorb/clear the transactions:

1. When the AO/DIAO determines the DO will absorb/adjust the transaction, furnish the AO/DIAO servicing the DO a letter explaining the reasons for the absorption/adjustment. Then inform the DO to take appropriate action. The paying activity will provide both AOs/DIAOs a letter giving the status of the action within 30 day after receiving the AO/DIAO letter.

2. If the charged activity should absorb/clear the transaction, the determining AO/DIAO will direct action to be taken within 30 days of the receipt of the directive. The FAO/DAO must notify the directing AO/DIAO of the status within the 30 day period. If the AO/DIAO cannot determine the proper action or two AO/DIAOs cannot agree on the proper action, forward the DA Form 5631-R and all substantiating data (para c(3), above) to Director, DFAS-Indianapolis Center, ATTN: DFAS-IN/AACB, 8899 East 56th Street, Indianapolis, IN 46249-1326, for arbitration no later than 60 days after the accounting period cited on the DA Form 5631-R.

(c) If the documentation is not complete, DFAS-IN will return the package submitted by the AO/DIAO for completion action. After the initial review, DFAS-IN will perform a detail review of the supporting documentation to determine if the paying or charged activity should absorb/clear the transaction.

1. When the charged activity is responsible for absorbing the charge, DFAS-IN will notify the AO/DIAO to inform the activity to clear the transaction in the next month's RCS CSCFA-304 processing. DFAS-IN will also notify the AO/DIAO of the paying DO. Some reasons for the charged activity to absorb the charges are: (a) the paying activity no longer has the requested documentation due to the retention period elapsing; (b) the charged activity has not initiated the proper procedure in a timely manner; and, (c) further research had disclosed the charge belongs to the charged activity. The AO/DIAO will inform DFAS-IN of the status within 30 days of date of letter.

2. When the paying activity is responsible for making an adjustment or absorbing the charge, DFAS-IN will notify the AO/DIAO of the paying activity by letter, the reasons for the adjustment or absorption. The AO/DIAO will review and forward the guidance to the paying activity for processing in the next month's accounting cycle. DFAS-IN will also furnish a copy of the guidance letter to the AO/DIAO of the charged activity. The AO/DIAO of the paying activity will inform DFAS-IN of the status within 30 days of the date of letter.

(4) Charged activities will request authority from the AO/DIAO to absorb uncleared charges on file if they are over 1 year old, have had no pending actions for 6 months, and exceed the \$250 criteria. Requests will include explanations for the delay or the lack of follow-up to the paying activity or to the AO/DIAO.

(5) All items absorbed will cite the appropriation indicated on the documents or the uncleared listing. Obtain assurance funds are available before absorbing. When the cited appropriation is not accounted for by the charged FAO/DAO, then the charged activity will charge the fiscal year (FY) mission/operation funds current when the transaction originated. For closed appropriations cite the unexpired funds currently available.

(6) If funds are not available to cover an upward obligation adjustment, the clearing installation will review the ULO for adjustments. If funding is not available, the installation will forward the requirements to the Operating Agency for additional funds.

(7) The above outlined procedures are not intended to relieve the installations of their review or follow-up responsibilities. They are to assist in the clearance of those items that are difficult to clear through normal processing procedures. Only those transactions that meet the criteria as specified in this guidance are candidates for absorption.

33-7. Processing TBOs

a. Actions in the TFO/TBO process include:

(1) Transmitting TFO voucher copies and applicable expenditure information to the cited FAO/DAO or DFAS-IN (other services/DoD agencies) on established reporting media.

(2) Accepting and reporting clearance of TFO transmittals by recipient FAO/DAO on the RCS CSCFA-304 report that is due by midnight of the 3rd workday (eastern standard time) after the end of the month.

(3) Processing and transmitting (by DFAS-IN) cross-disbursed vouchers and expenditure information to other services/DoD agencies and the U.S. Treasury.

(4) Monitoring and following-up on all uncleared TFO transmittals and rejected transactions by DFAS-IN, recipient FAOs/DAOs and paying DOs.

b. Actions in the TFO/TBO reject process require:

(1) The FAO/DAO to return rejected vouchers to the DO by the same path and through the same processing mechanisms as that used to forward the voucher originally.

(2) The DO to clear the reject from OA 99, research the transaction, prepare and process correction entries, and, if applicable, restart the TFO process. Reject costs can be avoided if personnel at the DO ensure the vouchers processed for TFO/TBO transactions are properly processed and reviewed.

(a) Voucher copies being transmitted to another station are required to be complete, readable, accurate, accompanied by proper supporting documentation, pertinent to the receiving entity, and in the same sequence as reported on the RCS CSCFA-110.

(b) The voucher and/or supporting documents required will contain sufficient information to permit accountants at the receiving FAO/DAO to determine the proper FAO/DAO. In this respect, perpetuate accounting codes and unique document numbers in TFO documents, to the extent possible. Include the complete accounting classification which includes, as a minimum, the document number and accounting processing code, before the RCS CSCFA-110 and vouchers are transmitted. This will facilitate the recipients matching the transactions to their ULO or accounts receivable records.

(c) When invalid TFO rejects are received, the accountants at the DO will attempt to resolve the problem by working with accountants from the rejecting station.

33-8. Disbursing office processing (TFOs)

a. Authorized activities. U.S. Army DOs are authorized to disburse and collect funds for the activities listed in table 33-1. Refer to the DFAS-IN Expenditure Edit Tables (provided by DFAS-IN), as the primary source of information. The edit tables show transaction report codes and how to report different appropriations.

b. Disbursing and accounting. The servicing FAO/DAO of the DO is responsible for managing and accounting for TFOs.

(1) The RCS CSCFA-110 report accumulates TFOs on a weekly basis (daily for DCMAO). This report is furnished with vouchers, supporting documentation,

and control records (KC), to the funded FAO/DAO for within-U.S. Army transactions or to DFAS-IN for cross-disbursing transactions. Negative reports are not required. This report includes transactions processed through the close of business (COB) on Thursday and mailed no later than Friday. When the Friday mailing cannot be met with the Thursday cutoff, the weekly cycle will then be for transactions processed through the COB on Wednesday. The last cycle in each month will end on the last business day of the month to be consistent and permit reconciliation with the month-end RCS CSCFA-302. The envelope transmitting the report will be conspicuously marked "CSCFA-110 REPORT, DO NOT OPEN IN MAIL ROOM".

(a) When the first weekly cycle has less than 3 workdays' activity, combine it with the next weekly cycle and process the two as one cycle.

(b) When the last weekly cycle has less than 3 workdays' activity, combine it with the prior weekly cycle and process the two as one cycle.

(2) RCS CSCFA-110 Report format and supporting documents. The RCS CSCFA-110 report will include a detailed listing of transactions, a data record summarizing the transactions (KC record) (Chapter 29), and copies of applicable vouchers with supporting documentation. The supporting voucher and documents should be in the same order as identified on the CSCFA-110 or in voucher number sequence. Even if accounting procedures are not mechanized, but equipment is available, required data records will be prepared from the manual reports.

(3) The RCS CSCFA-302 report. In addition, cite in this monthly report transaction report codes (TRC) 34A and OA 90 and cross-disbursing (OA 00, TRC 36B). The finance and accounting officer/ defense accounting officer will ensure this data is compatible with the RCS CSCFA-110 before dispatching the month-end RCS CSCFA-302 report.

(4) Required information. All RCS CSCFA-110 reports will show a telephone number (DSN or commercial) and a point of contact of the paying DO. Paying DOs will furnish this information on all copies of the RCS CSCFA-110 to funded FAOs/DAOs and to DFAS-IN. This entry may be rubber stamped.

(5) Vouchers paid by U.S. Army DOs for Army FAOs/DAOs and pertain to a Foreign Currency Fluctuation payment should cite the budget appropriation only, since the FCF charges are reported on the RCS CSCFA 302 report as an open allotment.

c. TFO/TBO and cross-disbursing procedures for Foreign Military Sales (FMS).

(1) Annotate the Expenditure Authorization Document (EAD) number on the FMS vouchers or attach the EAD documents (Refer to Chapter 35).

(2) Report self-reimbursement FMS transactions with limit **R* and TRC 36A. (Note: The first and

second asterisk represent the country code and the last asterisk represents the component code.)

(3) Process disbursements for others charging the FMS trust fund account, when the last position of the limit is a 1 and the accountable FAO/DAO is U.S. Army, with a TRC of 34A and OA 90.

(4) Process disbursements from the FMS trust fund account as cross-disbursing transactions using TRC 36B and OA 00, when the last position of the limit is 2, 4, or 9.

(5) Report disbursements from the FMS trust fund account, reflecting M, R, U, V, or Z in the last position of the limit, using TRC 36C, if the disbursing office services the accountable fiscal station. Report all other FMS disbursements, when the last position is M, R, U, V, or Z, using TRC 36B and OA 00.

d. Cross-disbursing other than FMS.

(1) Each disbursing office will prepare an RCS CSCFA-110 report the same as for the TFOs. The RCS CSCFA-110 reports for cross-disbursing transactions require a telephone number (DSN or commercial) and a point of contact. This entry may be rubber stamped. In addition prepare a cross-disbursing control record per Chapter 29. Send this package directly to the DFAS-Indianapolis, Center, ATTN: DFAS-IN/ACC, 8899 East 56th Street, Indianapolis, IN 46249-1326. DFAS-IN will further process the report and send it to the central DFAS Center of the proper service. At month-end, the DO will prepare and send the RCS CSCFA-302 report (TRC 36B and OA 00) to DFAS-IN for all cross-disbursing transactions.

(2) U.S. Air Force Exceptions.

(a) The U.S. Air Force is authorized to allot funds to U.S. Army fiscal stations to finance U.S. Air Force operations. U.S. Army fiscal stations, holding these allotments, are authorized to disburse these funds as "by self" transactions. Such disbursements are not categorized as cross-disbursing transactions. Report these on RCS CSCFA-302 as TRC 36C, OA 00.

(b) Exclude disbursement transactions for U.S. Air Force open allotments (except for those applicable to casual payments, cost-charge transportation requests (TRs), and meal tickets) and report on RCS CSCFA-302 as TRC 36A. No hard-copy vouchers are required.

(c) The centralized paying office for commercial land and air transportation within Japan (ADSN 6688 Yokota Air Base) is authorized in lieu of paid copies to send a Register List-Yen Account through cross-disbursing. If a copy of a document is required contact the local transportation office. If they cannot furnish a copy, prepare a DD Form 870 (Request for Fiscal Information Concerning Transportation Requests, Bills of Lading and Meal Ticket) and submit to Accounting and Finance Officer, (ADSN 6688) 605 AFS/FMFPC, Unit 5220, APO AP 98328-5220. If no response from the Air Force DO, reject the document with the DD 870 back to DFAS-IN.

(3) Exceptions for Department of Defense (DoD).

(a) Report DoD funds allocated to the U.S. Army as for self (TRC 33*) or for others (TRC 34A). Refer to the expenditure tables provided by DFAS-IN for the appropriate limits and TRCs.

(b) U.S. Army DOs furnishing disbursing support to a DoD decentralized activity will report such transactions as cash disbursements and collections, other service funds allotted to U.S. Army activities (TRC 36C).

(c) Report all other transactions for DoD appropriations as cash disbursements and reimbursements cross-disbursing (TRC 36B).

(d) Process casual payments to U.S. Air Force, U.S. Navy, U.S. Marine Corps, and U.S. Coast Guard members using TRC 36A.

(e) Use the DFAS-IN expenditure edit tables to determine the types of transactions (TRCs) acceptable for any given appropriation.

e. Cost-charge TR and meal tickets. Transportation officers at selected CONUS installations are operating under local payment of airlines procedures. Cost-charge TRs may be issued to a U.S. Army member or a member of another service.

(1) AR 55-355 (Defense Traffic Management Regulation) requires issuing transportation officers to prepare DD Form 139 (Pay Adjustment Authorization) and send it to the member's DJMS input station for collection.

(2) The DO will send a copy of the casual payment voucher and the DA Form 4556 (Airline Service Request) to the appropriate DJMS site on a daily basis. Annotate on DA Form 4556 the DSSN, DOV number, and date.

f. Processing rejected TFO and cross-disbursing transactions. U.S. Army DOs (for TFO) and DFAS-IN (for cross-disbursing transactions), on receipt of rejected transactions from a FAO/DAO, will--

(1) Examine the rejected vouchers, supporting documents, and the funded FAO/DAO's reason for rejection.

(2) Process the appropriate adjustment document (SF 1081) to reverse the original TFO transaction and process the correct transaction. The reversal transaction must cite OA 99, TRC 34A, and the opposite sign of the original TFO. The other half of the transaction will either be processed as a new TFO to a FAO/DAO OA 90, TRC 34A or be processed as a "for self" transaction for the purpose of absorption. Rejected transactions by other services/agencies, originally disbursed by U.S. Army, are processed differently than "other services for U.S. Army" transactions. DFAS-IN will submit a reject letter to the U.S. Army DO for rejected other services transactions (TRC 36B). Do not process these rejects through the RCS CSCFA-304 report. If a correction adjustment is necessary, process through the RCS CSCFA-302 report as a current month transaction citing TRC 36B. Other service may reject a transaction because additional documentation or information is needed to process the transaction.

(See paragraph 33-9 b(6).) Include both transactions in the month-end RCS CSCFA-302 report. Do not include the OA 99, TRC 34A reversal transaction in any subsequent RCS CSCFA-110 report. The original funded FAO/DAO may again be charged or credited, if the transaction was improperly rejected. Activities processing other services transactions will have a thorough understanding of the inter-service cross-disbursing procedures covering "chargebacks".

(3) Give prompt attention to rejected transactions by U.S. Army DOs and DFAS-IN (cross-disbursing) and complete the reversal within 5 workdays after receipt of the reject notification.

(4) Initiate a telephone call, message, or letter requesting notification of the rejected TFO voucher where a reject is noted or the uncleared listing received from DFAS-IN and the notification of the rejected TFO voucher is not received.

g. Foreign payments made for other DOD components that are under foreign currency fluctuation (FCF) procedures require a charge to the funding appropriation at the budget rate for the fiscal year involved and a charge or credit to the appropriate Central Managed Account (CMA) account for the difference. Vouchers will cite both the funding appropriation and the CMA accounting classification. If a discrepancy exists between the U.S. Army budget rate and that of another service, use the U.S. Army budget rate. When making foreign currency payments for other DOD components not under foreign currency procedures, charge the total amount to the funding appropriation. Cross-disbursed FCF expenses related to the Defense Health Program (DHP) (97*0130.18**) will be processed by charging the total actual expenses to the direct funded appropriation and the difference between the actual and budget rates should only be identified on the voucher. The other service funded station will transfer from the funded appropriation to the FCF appropriation.

33-9. FAO/DAO processing (TBO)

a. Processing of U.S. Army TFO (RCS CSCFA-110 reports). FAO/DAO will process the report in its entirety by suspending, accepting, or rejecting each transaction within 5 workdays. Suspend a transaction only if it cannot be identified to an obligation and requires further research. Record suspended transactions in project 9966 (TFO/TBO suspended transactions) until the proper accounting classification is determined. Transactions recorded into suspense project 9966 will not remain there longer than 120 days. Use SF 1081 to reverse the suspended transaction; however, vouchers may be partially accepted and partially rejected as long as the total acceptance and rejection equals the KC or RCS CSCFA-110 total. On receipt of a RCS CSCFA-110 report from other U.S. Army FAOs/DAOs or DFAS-IN, the funded U.S. Army FAO/DAO will--

(1) Ensure that supporting vouchers are received for each transaction cited on the report and that the supporting voucher and RCS CSCFA-110 report amounts balance.

(2) Process accepted vouchers to determine the appropriation/fund to be charged and liquidate previously established obligations or accounts receivables. Do not prepare an adjustment document if the appropriation to be charged is different than that cited on the voucher and/or RCS CSCFA-110 report. After accepting the charge in the different appropriation, prepare a letter/memo/form to the paying station informing them of the appropriation charged. The paying station should adjust their internal records to reflect this adjustment. DFAS-IN will make TBO U.S. Treasury adjustments to appropriations upon comparison of TFO transactions reported on the RCS CSCFA-302 (TFO) report and TBO clearance transactions reported on the RCS CSCFA-304 (TBO) report. Report all TBOs to DFAS-IN in the monthly RCS CSCFA-304 citing TRC 35A, B, C, or D for disbursements and 27K or L for reimbursements and the OA of the funded activity.

b. Procedures for chargeback of cross-disbursing transactions between services.

(1) The U.S. Army has an agreement with the U.S. Air Force (USAF) and U.S. Navy (USN) for charging back undistributed charges, rejected transactions, and missing vouchers.

(2) U.S. Army FAO's/DAO's that receive cross-disbursed transactions by USAF and USN will adhere to the following procedures:

(a) Reject cross-disbursed transaction back to DFAS-IN within 90 days from the date of the DFAS-IN-assigned transmittal number.

(b) If a reject is received at DFAS-IN and the 90-day criterion is exceeded, DFAS-IN will reverse the reject and recharge the transaction back to the FAO/DAO. The FAO/DAO charged will accept the charge into either the appropriation cited on the RCS CSCFA-110 report or into its mission funds current at the time of disbursement.

(c) If the 90-day timeframe has been met, DFAS-IN will either reprocess the transaction to the correct FAO/DAO or forward the appropriate documentation, with a letter to the paying service accounting and finance center requesting that the necessary information be cleared or the charge to Army funds be substantiated. Transactions may be recharged back to a U.S. Army FAO/DAO, if the USAF, or USN adequately support the charge.

(d) The above procedures are applicable for all dollar amounts that exceed \$250 (debits and credits). Those transactions of \$250 or less that are between U.S. Army, U.S. Navy, and U.S. Air Force will be absorbed by the accountable (charged) FAO/DAO. Excluded from the \$250 or less criterion are transactions related to FMS, travel advances and settlements, and pay entitlements.

(3) U.S. Army disbursing stations that cross-disburse to the U.S. Air Force, U.S. Navy, or U.S. Coast Guard will adhere to the following procedures:

(a) For missing vouchers/documentation, other services will submit missing voucher letters directly to the FAO/DAO. These letters will be assigned a 90-day suspense date requiring the submission of missing vouchers/documentation to other services. Failure of a U.S. Army DO to furnish required documentation within 90 days of the request letter could result in a chargeback to U.S. Army funds.

(b) Upon receipt of the chargeback SF 1081 from the other DFAS centers, DFAS-IN will process the chargeback to the U.S. Army DO, citing the U.S. Army's budget clearing account. (21F3875.0*00-the asterisk identifies the service initiating the chargeback: 3-Coast Guard, 4-Navy, 5-Army, 6-USAF).

(c) After DFAS-IN's chargeback, U.S. Army DOs will have one year from DFAS-IN's "original" transmittal letter (TL) date to furnish a copy of the voucher to the requesting service (DFAS-IN must receive the voucher within the 1-year limitation). When a copy of the voucher is found and it is determined that another service or U.S. Army FAO/DAO should be charged, prepare an SF 1081 and process as a regular current month cross-disbursing or TFO/TBO transaction. In addition, reverse the budget clearing account (21F3875.0*00) and cite the applicable services appropriation.

(4) DFAS-IN will maintain a reconciliation between the detail vouchers submitted on the RCS CSCFA-110 report with the Statement of Transactions (RCS CSCFA-302 report). Differences are displayed on the Unreconciled Input Data Report (UIDR) that is furnished to U.S. Army DO monthly. See chapter 31 for a description of this report. DFAS-IN will chargeback net differences that remain on the UIDR 9 months from the disbursing date via an SF 1081, with supporting documentation as a current month transaction affecting both the RCS CSCFA-110 and RCS CSCFA-302 reports. The SF 1081 will reverse the budget clearing account and charge the applicable service's appropriation or charge mission funds.

(5) Some chargebacks from DFAS-IN may result from transactions that were not reported on the RCS CSCFA-302 report as a TRC 36B but were processed in the corresponding RCS CSCFA-110 reports. DFAS-IN will generate a RCS CSCFA-302 entry citing the other services funds with offset to that DO's budget clearing account. DOs will research transactions in the month of the original disbursement and determine how the RCS CSCFA-302 report must be reversed and the offset made to the budget clearing account. All resubmissions/clearances must be in accordance with DFAS-IN's edit tables and supported by accounting data found in the documentation.

(6) Other services will submit notification of reject letters to DFAS-IN advising U.S. Army of erroneous charges or the need for additional supporting documentation regarding transactions processed on DFAS-IN's transmittals. DFAS-IN will send notification of a reject letter/message to U.S. Army DO requesting a SF 1081 adjustment or additional supporting documentation to substantiate the charge to the other service. The DO must notify DFAS-IN, of correction or substantiation of the charge via letter within 60 days from the date of the reject letter/message. Failure to meet the 60-day suspense assigned by reject letter/message could result in a chargeback via a SF 1081 citing the appropriate budget clearing account. U.S. Army stations will accept the chargeback on the RCS CSCFA-304 report and will reverse the budget clearing account via a SF 1081 and charge the activity's mission funds. If it is determined that the chargeback is erroneous or corrective action has been taken in the interim, the U.S. Army FAO/DAO will initiate a chargeback to the other services via a SF 1081.

c. Rejection of TFOs. The reasons listed below are the only reasons for rejecting a TFO/TBO transaction. TFOs may be rejected back to the disbursing activity if they do not meet absorption criteria and--

(1) The charge or credit is not applicable to the FAO/DAO. Do not reject a transaction because it creates a negative unliquidated obligation (NULO) or the appropriation cited is in error.

(2) The charge or credit is a duplicate.

(3) The RCS CSCFA-110 report is not supported by detail vouchers (missing or wrong amount supplied). However, if the supporting vouchers equal the RCS CSCFA-302 (transmittal recap), do not reject.

(4) The RCS CSCFA-302 (furnished to the FAO/DAO via the transmittal recap report from DFAS-IN) does not equal the RCS CSCFA-110 report and the supporting vouchers do equal RCS CSCFA-110.

(5) Reject deposits in transit (DITS) and check recertifications only if the cited FSN number is incorrect.

d. Reporting rejected TFOs. The FAO/DAO reports a rejection on the RCS CSCFA-304 report with OA 99 and TRC 35C. (Use TRC 35C or an error code will be assigned and the OA will be changed to the OA of submitter). In addition, prepare a "notification of rejected TFO voucher letter" (Figure 33-2) with copies of the rejected vouchers and documents and send to the U.S. Army DO (TFO) or DFAS-IN (cross-disbursing). Reject letters will provide a specific reason as to why the charges are not applicable. If the reject is for a duplicate payment, provide information (previously paid voucher, if applicable) and reject letter to the applicable U.S. Army DO for cross-disbursing. Mail to DFAS-Indianapolis Center ATTN: DFAS-IN/AACD, 8899 East 56th Street, Indianapolis, IN 46249-1326, within 5 workdays from

date of rejection. DFAS-IN will reconcile amounts reported as OA 99 on the RCS CSCFA-304 report to the notification of receipt. The rejected transaction on the RCS CSCFA-304 report will clear the charge in the funded fiscal station's file and will automatically create a charge in the U.S. Army disbursing activity's uncleared file.

e. TBOs received from DJMS DSSN 5570.

(1) If a TBO received from DFAS-IN/J (DSSN 5570) cannot be cleared, the funded FAO/DAO will obtain supporting documentation directly from the DJMS-AC input station.

(2) If the supporting documentation shows that another FAO/DAO should be charged, the FAO/DAO originally charged on the TBO will clear the transaction. The funded fiscal station will then prepare a SF 1081 reversing the original transaction and charging it to the appropriate FAO/DAO. This will result in a for-self correction and a new TFO to the correct FAO/DAO. The remarks section of the SF 1081 will clearly state all the facts necessitating the preparation of the SF 1081, including original voucher number, name, and SSN of the individual involved.

(3) If it is determined that the TBOs are duplicate transactions (that is, duplicate collection), the FAO/DAO will--

(a) Clear the transaction in the appropriation cited on the voucher and cite project 9966.

(b) Notify the DJMS-AC input station that a duplicate collection was received.

(c) Monitor subsequent TFO transmittals from DSSN 5570 for an offsetting disbursement.

(d) Transfer the duplicate collection amount to miscellaneous receipt account 21R3099, if no offset has been received after 90 days.

f. Cross-disbursing by other services.

(1) Other services and Federal agencies are required to furnish a report (similar to the RCS CSCFA-110 report) to their centers (for example DFAS Centers) when they process cross-disbursements for Army activities. The centers will send the voucher listings and records to DFAS-Indianapolis Center ATTN: DFAS-IN/AACD, 8899 East 56th Street, Indianapolis, IN 46249-1326, where the data will be verified and balanced. DFAS-IN will then prepare a RCS CSCFA-110 report, assign a U.S. Army transmittal number, and furnish it to the funded station for processing using the TBO procedures described above.

(2) The only change in the processing procedure is that rejects are sent to DFAS-IN for action instead of to the paying activities.

g. Foreign currency fluctuation (FCF) procedures.

(1) Vouchers paid by other U.S. Army, U.S. Air Force, or U.S. Navy DOs will show both the funding appropriation and the Centrally Managed Appropriation (CMA) accounting classification. U.S. Dollar amounts for the funding appropriation at the budget rate and for the CMA account at the current

rate must be on the voucher when certifying for payment.

(2) Accept and adjust payments made by others that incorrectly record a charge or credit against a CMA account or fail to record a gain or loss variance properly chargeable or creditable to a CMA account.

h. Deposits in Transit (DIT). Incoming RCS CSCFA-110 report for DIT related business will be processed as follow:

(1) DIT transaction related documents will be received from DFAS-IN on an RCS CSCFA-110 report. These reports consist of chargebacks by the U.S. Treasury to the budget clearing account 21F3878. The RCS CSCFA-110 reports will be processed in the same manner as the TBO RCS CSCFA-110 reports.

(2) RCS CSCFA-110 TBO reports relating to DIT activity will only be received from DFAS-IN.

(3) Journal Vouchers (JVs) prepared by DFAS-IN will serve as TBO vouchers.

(4) Do not reject DIT transactions since any questions concerning a transaction should be reconciled by direct contact with DFAS-IN.

(5) The accounting branch will review each JV, perform any required research, and take appropriate action to immediately clear the budget clearing account 21F3878. Examples of appropriate actions that may be taken for clearing the suspense account are as follows:

(a) Transferring credits to the appropriate appropriation or receipt account.

(b) Obtaining remittance and processing collections (for example, dishonored checks, lost deposits, and so forth).

(c) Processing a one-sided SF 1081 with a corresponding increase on DA Form 3994 (Cash Blotter) to losses of funds when collection was not made within 60 days of the chargeback. Reference Chapter 40, for loss of funds procedures.

(d) Processing a reversal "chargeback" when received from DFAS-IN for disputed transactions.

33-10. Responsibilities of the Defense Finance and Accounting Service-Indianapolis Center

a. DFAS-IN/AACB will maintain control over all TFOs until they are cleared by the funded/charged activity. DFAS-IN will edit data received through RCS CSCFA-302 and RCS CSCFA-304 and enter into the DA clearance system. DFAS-IN will furnish paying and charged activities with the Consol-dated Expenditure Edit System - Monthly Edit Accepted Report, Consolidated Expenditure Edit System - Monthly Error Report, TFO/TBO Reporting System - Total Uncleared Listing, and TFO/TBO Reporting System - Transmittal Recap. These reports are described in more detail in Chapter 31.

b. DFAS-IN will maintain a file of uncleared items by AO/DIAO and FSN number in support of the net appropriation balances uncleared in OA 90 and OA 99. DFAS-IN will send a monthly TFO/TBO

Reporting System - Transmittal Recap to each DO/FAO/DAO so that transactions that were not received can be identified and errors detected.

c. DFAS-IN is required to determine the final disposition of discrepancies between the paying and charged activities. (See Paragraph 33-6(c).)

d. DFAS-IN/AACC will review, analyze, and monitor cross-disbursements and cross-reimbursements transacted by DFAS-IN FAO/DAO activities for other accountable DFAS Centers and U.S. Government agencies as well as other DFAS Centers and U.S. Government agencies transacting cross-disbursements and cross-reimbursements for DFAS-IN accountable FAOs/DAOs. These procedures include the internal control, balancing, and editing of hardcopy documents, listings, data electronically transferred and disks. After the data is processed it is distributed to the accountable DFAS-IN FAO/DAO and other DFAS Centers or U.S. Government agencies. The cross-disbursing area also functions as a central point for all contacts between the paying and accountable DFAS-IN FAOs/DAOs and other DFAS Centers and U.S. Government agencies.

33-11. Responsibilities of the AO/DIAO

a. The AO/DIAO may request the DAOs/FAOs furnish them the RCS CSCFA-302 and RCS CSCFA-304 reports for analysis and reconciliation. In addition, the AO/DIAO receives copies of feedback reports (Chapter 31) from DFAS-IN together with the funded FAO/DAO's total uncleared listing, monthly edit-accepted and error reports, accounting management reports, and microfiche of the uncleared transactions.

b. AO/DIAO will use these reports and listings to help FAO/DAO/DOs clear their uncleared TFOs/TBOs. The AO/DIAO will monitor the volume and age of the uncleared TFOs/TBOs. If the volume of the uncleared transactions increases and/or items remain uncleared for more than 60 days, the AO will initiate action to determine why the transactions have not cleared and instruct the FAO/DAO and DO of the proper clearance action.

c. In addition, the AO/DIAO will participate in the arbitration of discrepancies between the paying and charged activities (See Paragraph 33-6b).

33-12. Inactivated installations

Report cleared transactions initiated for inactivated installations to DFAS-IN using the FSN of the inactivated installation on the successor FAO/DAO's RCS CSCFA-304 report. Transfer amounts from the FAO/DAO of an inactivated installation to a successor FAO/DAO by processing a SF 1081, as appropriate.

33-13. Modified TFO/TBO procedures for DFAS-IN Transportation Operations

a. Modified TFO procedures allow DFAS-IN Transportation Operations to provide the fiscal

station a modified RCS CSCFA-110 report listing in lieu of supporting documentation. The modified RCS CSCFA-110 report listing, (see figure 33-3), will be used in the same manner as a TFO voucher.

b. Each AO/DIAO is provided a set of microfiche that contains all of the transportation documentation that was TFO'd. FAO's/DAO's need to contact their AO/DIAO for obtaining any required microfiche hardcopies of the related transportation documents in advance of processing the TFO before sending DD Form 870 to DFAS-IN, Transportation Operations. If a copy of the documentation is not available at the AO/DIAO, submit the DD Form 870 to Director, Defense Finance and Accounting Service-Indianapolis Center, Director of Transportation Operations, Data Research Branch, ATTN: DFAS-IN/FTEA, Indianapolis, IN 46249-0611. (Figures 33-4, 33-5, and 33-6). Transportation offices are required to send each fiscal station the applicable GBLs, TRs, or MTs citing the FAO/DAO funds. These documents are required to record obligations for the related transportation document.

c. The following are documents utilized by DFAS-IN, Transportation Operations to communicate information to each FAO/DAO when required.

(1) Figure 33-7 is a memorandum used by DFAS-IN/FTEA, Director for Transportation Operations (DSSN 5052) to notify FAOs/DAOs of "rejected" transactions that have been processed as an "OA 90" through the TFO system.

(2) Figure 33-8 is a memorandum used by DFAS-IN/FTEA, Director for Transportation Operations to notify the FAO/DAO that the original document failed to include valid information and an adjustment was processed by DFAS-IN, Transportation Operations.

(3) Figure 33-9 is a memorandum used by DFAS-IN/FTEA, Director for Transportation Operations to request valid information from transportation offices in reference to transportation documents that were adjusted by DFAS-IN, Transportation Operations.

(4) Figure 33-10 is a memorandum used by DSSN 5052 to notify the FAO/DAO of the action that was taken in reference to their TFO rejects. (Note: See this chapter for reject guidance.)

33-14. Modified cross-disbursing procedures for Department of Defense Dependent Schools (DODDS)-USAREUR

U.S. Army DOs will process DODDS disbursements and collections using modified cross-disbursement procedures so the detail RCS CSCFA-110 reports and the supporting documentation will be transmitted directly to the DODDS-Germany Regional Office. The proper transaction report code (TRC) for the RCS CSCFA-302 reports is TRC 36B (Cash, other departments and agencies as authorized by approved agreements). DFAS-IN will continue to provide the Army Cross-Disbursing Unreconciled Input Data Listings (see Chapter 31) to DODDS-WASH DC but without supporting vouchers and

documentation. The DODDS-WASH DC will have the responsibility to ensure their accounts being reported against are reconciled and in agreement with DFAS-IN. This modified system eliminates the handling of vouchers at both headquarters, which provides both a cost and a time savings.

33-15. Modified cross-disbursing procedures for Defense Printing Service (DPS)

Under these procedures the DPS will furnish to the DFAS-IN/AACD a listing of all the printing jobs they have completed and are billing to the Army accountable FAO's/DAO's. DPS will not furnish a copy of the voucher or the obligation document DD Form 282 (DoD Printing Requisition/Order). DFAS-IN will send the listing to the accountable FAO/DAO for liquidation of obligation and recording the disbursement. If additional information is required to process the charge, the FAO/DAO should contact the defense printing office cited on the listing. The charge/clearance will be processed through the RCS-CSCFA 304 report.

Table 33-1. Authorized Activities

Type of transaction:U.S. Army FSN other than its own including DoD funds.

Category:TFO (reported on RCS CSCFA-302/RCS CSCFA-110 reports)

Type of transaction:Other than U.S. Army FSN

Category:Cross-disbursing (reported on RCS CSCFA-302/RCS CSCFA-110 reports); or TFO'd to U.S. Air Force activities that have U.S. Army funds (reported on RCS CSCFA-302/RCS CSCFA-110 reports).

Type of transaction:U.S. Army nominal fiscal station (S99999)

Category:Reported on RCS CSCFA-302 but not on RCS CSCFA-110

Type of transaction:DoD agencies (Department 97) for other than an U.S. Army fiscal station to include non-U.S. Army FMS.

Category:Cross-disbursing (reported on RCS CSCFA-302/RCS CSCFA-110 reports).

SCHEDULE FOR UNRESOLVED TFO/TBO TRANSACTIONS <small>For use of this form, see AR 37-1; the proponent agency is USAFAC.</small>							
TO (MAJOR COMMAND OR USAFAC) USA MACOM or USAFAC ADDRESS ADDRESS				ACCTG PERIOD 31 APRIL 1993			
FROM: (DSSN/FSN) MACOM USA MACOM or INSTALLATION (DSSN/FSN) ADDRESS				PAGES 1 OF 1			
PAYING/CHARGED INSTALLATION FSN 01001							
TRANS- MITTAL NUMBER	APPROPRIATION	VOUCHER #	AMOUNT	REJECT DATE	REJECT DATE	DATE OF FOLLOW- UPS	REMARKS
A3	2132020	000025	50.00	27DEC92		27DEC92 30JAN93 30MAR93	INITIAL FOLLOW-UP MSG TO CHARGED ACTIVITY MSG TO ACTIVITY AND MACOM
A3	2132020	000014	30.00	30DEC92		30DEC92 30JAN93 30MAR93	INITIAL FOLLOW-UP TELECON w/CHARGED ACTIVITY MSG TO ACTIVITY AND MACOM

DA FORM 5631-R, APR 87

Figure 33-1. Sample of completed DA Form 5631-R

(Letterhead)

OFFICE SYMBOL:

MEMORANDUM FOR:

SUBJECT: Notification of Rejected TFO Voucher

1. Reference: RCS CSCFA-110 Report from (enter DSSN) citing cycle identification number (enter number).
2. Following transactions furnished via reference are hereby rejected for reasons indicated and will be reported to DFAS-IN at month-end.

DOV No.	Amount	Reasons
----------------	---------------	----------------

(Signature Block)

Encl

Figure 33-2. Sample memorandum for notification of rejected TFO voucher

PCN:HBR-582 ACCT-DT:920921
 PAGE: 1
 PREPARED: 920919-2121

MODIFIED TRANSPORTATION TRANSACTIONS
 STATION 005073
 TRANSACTIONS FOR OTHERS (TFO)

US ARMY DSSN 5052
 AUTOVON 699-2482, COMM (317)542-2482

DPT	F Y	BSYM	LIMIT	P Y	OA	R D	ALOT	PROJ	SUBP	OBJ	STATION	AMOUNT	TL NR	DOC TYP	D O VOUCH	DOCUMENT NR	ORD-NBR/APC
21	3	2065	0000	0	18	0	1005	5198	9265		005073	576.40	M3	GBL	468504	D 0677646	5NXX07628
21	3	2065	0000	0	18	0	1005	5198	9265		005073	595.70	M3	GBL	469115	D 0677667	5NXX09440
21	2	2060	0000	0	18	0	1005	2H51	1000		005073	1,038.90	M3	GBL	599308	QP 0370120	
21	3	2060	0000	0	18	0	1005	2F31	1100		005073	379.50	M3	GBL	186239	TP 0855949	183013
		DOC TYPE GBL					DOCUMENT COUNT				4	TOTAL			2,590.56*		
21	3	2065	0000	0	18	0	1005	Z04Y	8100		005073	10.95	M3	TR	729789	B 3037474	
21	3	2060	0000	0	18	0	1005	1A60	1100		005073	636.30	M3	TR	729493	B 3037498	147 TAA
		DOC TYPE TR					DOCUMENT COUNT				2	TOTAL			647.25*		
		STATION 005073					DOCUMENT COUNT				6	TOTAL			3,237.81**		

Figure 33-3.

Completion instructions

1. Accounting classification.
2. Dollar amount.
3. Transmittal letter number.
4. Document type (GBL, TR, Meal Ticket).
5. Disbursing Office Voucher Number.
6. Document number.
7. Order number/Accounting Processing Code.

Figure 33-3. Sample Modified DFAS-IN Transportation Operations Transactions Report

Completion instructions for Figures 33-4, 33-5, and 33-6.

1. Disbursing office voucher number.
2. Date of disbursement.
3. Document number (block 3, 4, or 5 depending on the type of document in question).
4. Dollar amount of item in question.
5. Name of the person requesting the information.
6. Accounting classification from document.
7. Information requested (block 10 through 16, depending on the type of information requested).
8. The return address of the office requesting the information.

REQUEST FOR FISCAL INFORMATION CONCERNING TRANSPORTATION REQUESTS, BILLS OF LADING, AND MEAL TICKETS		DATE 28 NOV 93
SECTION A - DOCUMENT DESCRIPTION		
1. DO VOUCHER NUMBER 704322	2. DO OR ACCOUNTING DATE 05/93	3. TRANSPORTATION REQUEST NUMBER (Include prefix) V5964776
4. BILL OF LADING NUMBER (Include prefix)	5. MEAL TICKET NUMBER (Include prefix)	6. AMOUNT \$135.00
7. TO DIRECTOR DFAS - INDIANAPOLIS CENTER ATTN: DFAS-I-TGC INDIANAPOLIS, IN 46249-0631		8. ACCOUNTING CLASSIFICATION (Include Station Number) 21X4992.076A 6A-1234 S33-333
9. FISCAL OFFICER Point of Contact		
a. TYPED NAME B. DOE	b. GRADE GS-11	c. SIGNATURE
SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE <i>Ex appropriate box(es) below</i>		
10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER (Include ZIP Code)		11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION (Include Station Number)
12.		13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED
14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL (Special Order NO., Contract NO., etc.)		15. <input checked="" type="checkbox"/> OTHER
COMPLETE FILE		16. FILM NUMBER
17. ACCOUNTING OFFICER, USAFAC		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
18. TRANSPORTATION OFFICER		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
19.		
<p style="text-align: center;">RETURN ADDRESS OF OFFICE REQUESTING INFORMATION</p>		

DD Form 870, FEB 87

Previous editions are obsolete.

★ U.S. GPO: 1987-181-032/60643

150/037

Figure 33-4. Sample DD Form 870

REQUEST FOR FISCAL INFORMATION CONCERNING TRANSPORTATION REQUESTS, BILLS OF LADING, AND MEAL TICKETS		DATE 28 NOV 93
SECTION A - DOCUMENT DESCRIPTION		
1. DO VOUCHER NUMBER 123456	2. DO OR ACCOUNTING DATE 05/93	3. TRANSPORTATION REQUEST NUMBER (Include prefix)
4. BILL OF LADING NUMBER (Include prefix) PP 456789	5. MEAL TICKET NUMBER (Include prefix)	6. AMOUNT \$540.00
7. TO DIRECTOR DFAS - INDIANAPOLIS CENTER ATTN: DFAS-I-TGC INDIANAPOLIS, IN 46249-0631		8. ACCOUNTING CLASSIFICATION (Include Station Number) 2132065.0000 32-1469 P5198 S12102
9. FISCAL OFFICER Point of Contact		
a. TYPED NAME A. DOE	b. GRADE GS-11	c. SIGNATURE
SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE <i>Ex appropriate box(es) below</i>		
10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER (Include ZIP Code)		11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION (Include Station Number)
12. • • • •		13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED
14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL (Special Order NO., Contract NO., etc.)	15. <input checked="" type="checkbox"/> OTHER COMPLETE FILE	16. FILM NUMBER
17. ACCOUNTING OFFICER, USAFAC		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
18. TRANSPORTATION OFFICER		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
19. • • RETURN ADDRESS OF OFFICE REQUESTING INFORMATION • •		

DD Form 870, FEB 87

Previous editions are obsolete.

★ U.S. GPO: 1987-181-032/60643

150/037

Figure 33-5. Sample DD Form 870

REQUEST FOR FISCAL INFORMATION CONCERNING TRANSPORTATION REQUESTS, BILLS OF LADING, AND MEAL TICKETS		DATE 28 NOV 93
SECTION A - DOCUMENT DESCRIPTION		
1. DO VOUCHER NUMBER 899100	2. DO OR ACCOUNTING DATE 05/93	3. TRANSPORTATION REQUEST NUMBER (Include prefix)
4. BILL OF LADING NUMBER (Include prefix) PP 456789	5. MEAL TICKET NUMBER (Include prefix) DAD 580789	6. AMOUNT \$13.00
7. TO DIRECTOR DFAS - INDIANAPOLIS CENTER ATTN: DFAS-I-TGC INDIANAPOLIS, IN 46249-0631		8. ACCOUNTING CLASSIFICATION (Include Station Number) 9730100.6008 08-8780 P3430 S12102
9. FISCAL OFFICER Point of Contact		
a. TYPED NAME C. DOE	b. GRADE GS-11	c. SIGNATURE
SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE <i>(If appropriate box(es) below)</i>		
10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER (Include ZIP Code)		11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION (Include Station Number)
12.		13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED
14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL (Special Order NO., Contract NO., etc.)		15. <input checked="" type="checkbox"/> OTHER
COMPLETE FILE		16. FILM NUMBER
17. ACCOUNTING OFFICER, USAFAC		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
18. TRANSPORTATION OFFICER		
a. TYPED NAME	b. SIGNATURE	c. DATE FORWARDED
19.		
<p>RETURN ADDRESS OF OFFICE REQUESTING INFORMATION</p>		

DD Form 870, FEB 87

Previous editions are obsolete.

★ U.S. GPO: 1987-181-032/60643

150/037

Figure 33-6. Sample DD Form 870

DEFENSE FINANCE AND ACCOUNTING SERVICE

INDIANAPOLIS CENTER

INDIANAPOLIS, INDIANA 46249-0001

DFAS-IN/FTEA

MEMORANDUM FOR Fiscal Station _____

SUBJECT: Information Regarding TFO Rejects

1. In answer to your letter dated _____ (copy enclosed) concerning TFO rejects, we submit the following information shown below in the appropriately marked box:

☐ a. We have reviewed your TFO reject, cycle # _____, in the amount of \$ _____, and the transaction is being charged back to your station as an OA-90 (TFO).

- Documents cite your station.

- Orders cite your station.

- Contact the issuing Transportation Officer and have a correction sent to DFAS-IN with your notification of rejection.

- Individual vouchers do not balance with amount on our uncleared listing.

- Copy of documents and/or 110 Report enclosed per your request.

☐ b. We have accepted your rejection, cycle # _____, in the amount of \$ _____.

☐ c. In regards to your TFO rejection for \$ _____ on cycle # _____, we have accepted your rejection and have taken action to rebill (FSN) _____

☐ d. Other

2. Your point of contact is _____, AUTOVON _____, commercial _____.

FOR THE DIRECTOR OF TRANSPORTATION OPERATIONS:

CYNARA STRONG
C, Ledgers & Reports Branch
Accounting Division

Encl

Figure 33-7. Sample Memorandum for Notifying FSN of Reject Actions Taken

DEFENSE FINANCE AND ACCOUNTING SERVICE

INDIANAPOLIS CENTER

INDIANAPOLIS, INDIANA 46249-0001

DFAS-IN/FTEA

MEMORANDUM FOR Transportation Officer

SUBJECT: Incomplete/Incorrect Accounting Classification

1. Reference the enclosed copy of _____ which was issued by your transportation office.
2. Station _____ has rejected transportation charges from cycle number _____ because of an incomplete/incorrect accounting classification and station number cited on the document.
3. We request you review this transportation document and furnish Transportation Operations with the applicable and complete accounting classification and station number.
4. Please return a copy of this letter with the above requested information NLT 30 days from the above date.
5. Your point of contact is _____, AUTOVON _____, commercial _____.

FOR THE DIRECTOR OF TRANSPORTATION OPERATIONS:

CYNARA G. STRONG
C, Ledgers & Reports Branch
Accounting Division

Encl

Figure 33-8. Sample of Memorandum for Requesting Transportation Information

DEFENSE FINANCE AND ACCOUNTING SERVICE

INDIANAPOLIS CENTER

INDIANAPOLIS, INDIANA 46249-0001

DFAS-IN/FTEA

MEMORANDUM FOR Fiscal Station _____ . TFO Section

SUBJECT: Transaction for Others (TFO)

1. Your station has been charged via the TFO reporting system by DSSN 5052 on transmittal number _____ for document(s) _____, _____, _____, _____, _____, _____, _____, and _____, in the amount of \$ _____.

2. These charges will be cited on the Modified Transportation Transactions Listing (HBR 582) as document number(s) _____, _____, and _____.

3. Authorization for billing your station is one of the following:

- ___ GBL citing limit _____
- ___ GBL (original/supplemental)
- ___ Letter from station _____
- ___ Letter from FAO _____
- ___ Orders _____
- ___ SF 1200 _____
- ___ AO/Allotment Serial Number _____
- ___ Other _____

4. Point of contact is _____. AUTOVON _____, commercial _____.

FOR THE DIRECTOR OF TRANSPORTATION OPERATIONS:

CYNARA STRONG
C, Ledgers & Reports Branch
Accounting Division

___ Encls

Figure 33-9. Sample Memorandum for Rejected Transaction Notification

DEFENSE FINANCE AND ACCOUNTING SERVICE

INDIANAPOLIS CENTER

INDIANAPOLIS, INDIANA 46249-0001

DFAS-IN/FTEA
MEMORANDUM FOR _____

SUBJECT: Incomplete/Incorrect Accounting Classification

1. Reference the enclosed copy of _____ in the amount of \$ _____ which is furnished in lieu of the possible missing fiscal copy.
2. The accounting classification cited on this original transportation document failed to include the applicable station number and has been adjusted by this operations based on communication with the issuing office.
3. Questions concerning this transportation charge may be directed to the issuing transportation office.
4. Your point of contact is _____, AUTOVON _____, commercial _____.

FOR THE DIRECTOR OF TRANSPORTATION OPERATIONS:

CYNARA G. STRONG
C, Ledgers & Reports Branch
Accounting Division

1 Encl(s)

CF:

Figure 33-10. Sample of Memorandum for Notification of Adjustments Processed